EXPLANATORY MEMO.

REVISED ESTIMATE FOR THE YEAR 1925-26.

RECEIPTS.

1. *Service Heads.*—The income under this head for 1925-26 as per accounts is Rs. 1,21,767 against the budget estimate of Rs. 1,21,510 showing an increase of Rs. 257 as shown below :—

		Sanctioned budget	Actuals.
		Rs.	Rs.
A.	Local Cess	78,000	77,964
B.	Mohataria	25,200	27,266
C.	Ferries	10	Nil.
D.	Fees, fines and miscellaneous ...	14,700	14,385
E.	Contributions	3,600	2,152*
	Total ...	1,21,510	1,21,767

*The whole amount of Rs. 2,152 relates only to the contribution paid by City Municipality and the Taluk Boards for the maintenance of Veterinary Dispensaries; but out of the income of Rs. 3,600 shown in the sanctioned budget Rs. 3,500 relate to the contribution by Government which amount had not yet been received.

(1) The sum of Rs. 3,748, intimated to have been collected from the owners of motor buses towards the mileage fees, has not yet been credited to District Funds by the District Magistrate. As such, this amount has not been included under fees and fines head.

(2) A sum of Rs. 31,400 being the contribution payable by Government for the maintenance of roads within a radius of 8 miles round Bangalore at Rs. 3,500 per year for 9 years (from the year 1917-18), was sanctioned by Government. The Public Works Department got the amount adjusted towards the disallowances that had been made by the District Board, and for which the Public Works Department had to furnish explanation and details. Hence, this amount is not shown under receipts. If this amount of Rs. 31,500 and mileage fees of Rs. 3,748 had been received, the income would have been more by Rs. 35,248.

2. *Debt Heads.*—The income under this head as per actuals is Rs. 1,17,181 against the sanctioned amount of Rs. 1,01,836, showing an increase of Rs. 15,345 as detailed below :—

	Sanctioned as per budget	As per actuals
	Rs.	Rs.
Education Cess Fund	84,336	88,736
Drinking Water Wells Fund ..	17,500	27,445
Deposits	..	900
Advances	..	100
Total ..	1,01,836	1,17,181

EXPENDITURE.

1. *Service Heads.*—The total expenditure under this head as per actuals is Rs. 1,37,413 as against the budget provision of Rs. 1,49,618, showing a decrease of Rs. 12,205 as detailed below :—

		Sanctioned as per budget allotment	Actuals
		Rs.	Rs.
A.	Public Works executed by the Public Works Department. ...	93,988	88,326
B.	Public Works executed by the Civil Department. ...	20,250	13,141
C.	Administration	17,107	12,820
D.	Public Health, safety and convenience ...	17,673	21,475
E.	Miscellaneous	600	1,651
	Total ...	1,49,618	1,37,413

(1) *A. Public Works.*—This amount of Rs. 88,326 is inclusive of Rs. 10,264-11-7 being the amount of bill for June 1925, but is exclusive of

Rs. 24,475-8-11 spent during June 1926, the bill for which was received in July 1926. So, the total expenditure on 'A. Public Works' during 1925-26, is about Rs. 1,02,536-13-4, which is Rs. 8,548-13-4 in excess over the sanctioned allotment, on account of special works and some other works, for which no sanction was accorded, nor were the estimates countersigned.

(2) The decrease in expenditure under 'C. Administration' was due to not making use of the provision of Rs. 2,100 made for the revision of establishment as it was not sanctioned by Government, and Rs. 1,044 was spent towards the Travelling Allowance of non-official members for which there was a provision of Rs. 2,000.

(3) The excess expenditure under 'D' is due to the adjustment of Rs. 5,844-12-3 made by the State Huzur Treasury on account of arrears of previous years due to Veterinary and Medical Departments while the matter was under correspondence.

(4) The excess expenditure under 'E' is due to the adjustment of Rs. 1,301-1-11 in accordance with Comptroller's audit objection No. 771—L. A. D., dated 26th March 1925, as this amount had been taken credit in excess of the amount furnished by the Treasury in the month of April 1916.

2. *Debt Head.*—The total expenditure under this head as per actuals is Rs. 1,25,301 as against the budget allotment of Rs. 1,56,834, showing a decrease of Rs. 31,533 as noted below :—

	Sanctioned allotment	Actuals
	Rs.	Rs.
Education Cess Fund	1,46,834	1,13,540
Drinking Water Wells Fund	10,000	11,011
Deposits	...	750
Total ...	1,56,834	1,25,301

Investment.—

Sanctioned as per budget	Actuals	
Rs.	Rs.	
...	1,00,000	Mysore Bank.
...	3,164	Government Savings Bank.

N.B.—A sum of Rs. 1,00,000 was invested in the Bank of Mysore, Ltd., as fixed deposit as per Government Order No. L. 1185-9—L. B. 70-24-25, dated 20th August 1925. The sum of Rs. 3,164 being the interest accrued on the deposit of Rs. 60,000 in the Mysore Government Savings Bank was also added on to the Principal, making a total of Rs. 63,164.

			Rs.
Actual Opening Balance as per accounts on 1st July 1925			2,31,024
Receipts :—Service Heads	1,21,767		
Debt Head	1,17,181		
			2,38,948
		Total ...	4,69,972
Expenditure :—Service Heads	1,37,413		
Debt Head	2,28,465		
			3,65,878
		Closing balance ..	1,04,094

N.B.—As per sanctioned budget figures, the anticipated closing balance was Rs. 1,28,314; but, the actual closing balance exclusive of an investment of Rs. 1,03,164 is Rs. 1,04,094. If the amount of Rs. 1,03,164 had not been invested, the closing balance would have been Rs. 2,07,258, *i.e.*, the actual closing balance is more by Rs. 78,944 than the budgeted closing balance.

Education Cess Fund.—

	Rs.
On the 1st July 1925	1,52,691
Receipts during 1925-26	88,736
Total ...	2,41,427
Payments during 1925-26	1,13,540
Balance on 1st July 1926	1,27,887

Investments.—

On 1st July 1925	2,13,750
During the year 1925-26	1,03,164
Total ...	3,16,914

Drinking Water Wells Fund.—

On 1st July 1925		22,167
Receipts during 1925-26		27,445*
Total ..		49,612
Payments during 1925-26		11,011
Balance on 1st July 1926		38,601

* (Including Rs. 10,000 from Bangalore Taluk Board.)

BANGALORE DISTRICT BOARD BUDGET FOR 1926-27.

(OFFICE NOTE).

RECEIPTS.

A. *Local Cesses.*—(1) *Cess on Land Revenue.*—There is a difference of Rs. 3,150 between the figures furnished by the Deputy Commissioner, *viz.*, Rs. 1,04,100 and those calculated from the figures available from the different Taluk Board budgets, *viz.*, Rs. 1,07,350. As the Taluk Board budgets have been framed in the months of May and June, the figures furnished by them are taken to be nearing the actuals and hence 26 per cent of Rs. 1,07,350 or Rs. 28,000 in round numbers is taken as receipts under local cess.

(2) *Cess on Excise and Forest Revenues.*—The figures furnished by the Excise Department, *viz.*, Rs. 67,800 and Forest Department, *viz.*, Rs. 1940 have been taken into consideration and 67 per cent of the total has been incorporated as Rs. 47,000 in round numbers.

B. *Mohatarfa.*—The actual figure given by the Deputy Commissioner is Rs. 25,000. But the actual amount received during 1924-25 is Rs. 26,351, and during 1925-26 is Rs. 27,266. The mean of these, *viz.*, Rs. 26,500 in round numbers is taken.

D. 2. *License Fees.*—A sum of Rs. 3,748 was not credited to District Fund by the District Magistrate. So, this amount plus a sum of Rs. 3,500 which is furnished by the District Magistrate as realisable from licenses on motor buses is also included, making a total of Rs. 7,348 during 1926-27.

D. 14. *Interest on Investments.*—A sum of Rs. 18,686 has been taken under the head, as Rs. 5,658 is realisable from the recent investments.

D. *Other Items.*—During the year 1925-26 a sum of Rs. 469 is realised as the covering charges from Breeding Bulls maintained by the District Board at the several Veterinary Dispensaries. So Rs. 500 is provided.

E. (1) *Contribution from Government.*—As per recent Government Order a sum of Rs. 3,500 is creditable to District Funds for maintenance of the roads within a radius of 8 miles around Bangalore.

E. (2) *Contributions.*—A sum of Rs. 550 is provided being the contribution recoverable from the three Taluk Boards of Dodballapur, Channapatna and Anekal at Rs. 150 each and Rs. 100 from the Bangalore City Municipality towards the maintenance charges of Veterinary dispensaries.

F. (5) *Education Cess.*—The figures furnished by the Inspector-General of Education in Mysore is Rs. 90,000, but by a calculation from the figures received from the Deputy Commissioner, the Taluk Boards and the Excise and Forest Departments, the income from Education Cess is likely to amount to Rs. 88,550. There is a difference of Rs. 1,500. So, a sum of Rs. 88,000 has been provided.

F. (6) *Drinking Water Wells Fund.*—A sum of Rs. 10,000 is shown as the amount to be paid from District Funds proper and Rs. 6,000 as the contribution to be got from Government as per orders, and Rs. 1,000 by way of cash contribution from the people. Thus there is a provision of Rs. 17,000.

N.B.—A further representation to Government for Rs. 3,000 is made, as the amount now granted is inadequate.